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**Chapter 98****Tire Fees**

Section

[10. Motor vehicles designed for use on a highway.](#)[20. Return filing requirements.](#)[30. Tires on new motor vehicles.](#)[40. Collection of the fee.](#)[50. Replacement due to defect or recall.](#)[60. Tires for resale.](#)[70. Persons immune or exempt under federal law from tire fees.](#)[80. Certificate of use.](#)[90. Recordkeeping requirements.](#)[100. Administration and enforcement.](#)[900. Definitions.](#)**15 AAC 98.010. Motor vehicles designed for use on a highway**

For purposes of [AS 43.98.025](#) , motor vehicles designed for use on a highway do not include off-road vehicles. For purposes of this section, off-road vehicles include dozers, graders, loaders, racing cars, lawn mowers, farm tractors and implements, construction and stevedoring cranes, devices used exclusively upon stationary rails or tracks, and mobile homes.

History: Eff. 4/16/2004, Register 170**Authority: [AS 43.05.080](#)**

[AS 43.98.025](#)[15 AAC 98.020. Return filing requirements](#)

- (a) A seller shall file the return required under [AS 43.98.025](#) (d) on a form prescribed by the department. On that form, the seller shall provide identification of the person filing the return, inventory information, and computation of the fee to be remitted.
- (b) For a retail sale in which the seller does not have a nexus with the state, the buyer shall complete the form prescribed in (a) of this section and pay the fee imposed by [AS 43.98.025](#) (a).
- (c) Subject to 15 AAC [05.310\(h\)](#) , the filing of the return and the remittance of the total fees must be made not later than April 30, July 30, October 30, and January 30, for the calendar quarters ending March 31, June 30, September 30, and December 31, respectively.
- (d) If a seller has multiple business locations, all information shall be combined on one return.
- (e) The fee imposed in [AS 43.98.025](#) applies to a sale or service to a related person.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)[15 AAC 98.030. Tires on new motor vehicles](#)

For purposes of the fee imposed in [AS 43.98.025](#) , the sale or lease by a dealer of a new motor vehicle is not a retail sale of

- (1) new tires on the vehicle; or
- (2) a single new tire stored on the vehicle as a spare.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)**[15 AAC 98.040. Collection of the fee](#)**

A fee imposed in [AS 43.98.025](#) upon a sale or service must be collected at the time of the sale or service, without regard to billing practices, installment agreements, credit procedures, or bad debts. The time of the sale or service must be determined on an accrual basis.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)**[15 AAC 98.050. Replacement due to defect or recall](#)**

A seller is not required to collect a fee under [AS 43.98.025](#) for a tire or service that is replaced or performed again as the result of a defect or recall, if the replaced tire or re-performed service is provided to the purchaser

(1) at no cost; or

(2) according to a fixed warranty schedule, and the cost to the purchaser does not exceed 15 percent of the cost of the replacement or re-performed service.

History: Eff. 4/16/2004, Register 170



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**Authority:** [AS 43.05.080](#)[AS 43.98.025](#)**[15 AAC 98.060. Tires for resale](#)**

(a) For purposes of [AS 43.98.025](#) (g)(2), the department will consider a tire to be a tire for resale in a transaction between

- (1) the manufacturer of a tire and a distributor of the tire;
- (2) a distributor of the tire and a retail dealer of the tire; or
- (3) a retail dealer and another retail dealer of the tire.

(b) In a transaction under (a)(3) of this section, the final retail sale receipt, invoice, or other record of sale must state that the fee imposed in AS 43.980.025 was previously paid on the tire or service.

History: Eff. 4/16/2004, Register 170**Authority:** [AS 43.05.080](#)[AS 43.98.025](#)**[15 AAC 98.070. Persons immune or exempt under federal law from tire fees](#)**

The department will not apply the tire fee requirements of [AS 43.98.025](#) and this chapter to tires or services sold

(1) for official use to a person that, under federal law, is immune from state taxation as an instrumentality of the federal government, including a federal credit union and the American Red Cross, if the purchaser provides a certificate of use as required under [AS 43.98.025](#) (g) and 15 AAC [98.080](#) for those tires or services; or

(2) to a foreign government, if the purchaser

(A) provides a certificate of use as required under [AS 43.98.025](#) (g) and 15 AAC [98.080](#)

for those tires or services; and

(B) presents a valid tax exemption card issued under 22 U.S.C. 4301 - 4316 by the United States Department of State.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

15 AAC 98.080. Certificate of use

(a) A purchaser must complete a certificate of use on a form prescribed by the department for an exemption specified in [AS 43.98.025](#) (g). The certificate of use is effective for the calendar year unless invalidated by the department. The certificate of use must specify the nature of the exemption.

(b) A certificate of use must be signed by an authorized representative of the buyer or transferee. The seller shall retain the certificate of use for three years.

(c) A person obtaining a tire or a service under a certificate of use who subsequently uses the tire or service in a manner that would make the tire or service subject to the fee under [AS 43.98.025](#) shall file a return and pay the fee that would otherwise have been due at the time of the transfer, as well as applicable penalties and interest.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

15 AAC 98.090. Recordkeeping requirements

(a) Each seller who collects a fee imposed in [AS 43.98.025](#) shall maintain records of inventories to account for

(1) tire inventories on the first day of each month;

(2) tire inventories on the last day of each month;

(3) tires purchased, produced, or otherwise received in each month;

(4) tires sold or transferred in each month; and

(5) tires and services to which a fee imposed in [AS 43.98.025](#) does not apply under [AS 43.98.025](#) (g) or this chapter.

(b) A seller shall maintain for three years after the due date of a return, or the date the return was filed, whichever is later, all books and records required by this section

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

[15 AAC 98.100. Administration and enforcement](#)

In this chapter, the seller is subject to [AS 43.05](#) and [AS 43.10](#) with respect to the fee imposed in [AS 43.98.025](#) .

History: Eff. 4/16/2004, Register 170



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Chapter 98 Tire Fees

15 AAC 98.050. Replacement due to defect or recall



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Authority: [AS 43.05.080](#)

[AS 43.80.035](#)

[Chapter 90](#)

Alaska Gasline Inducement Act Provisions

Article

[1. Alaska Gasline Inducement Act Reimbursement. \(15 AAC 90.010 - 15 AAC 90.030\)](#)

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Alaska Gasline Inducement Act Reimbursement

Section

[10. Application for reimbursement and appeal.](#)

[20. Accounting, budget reports and audits.](#)

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[15 AAC 90.010. Application for reimbursement and appeal](#)

(a) A licensee may, in a form prescribed by the department and as often as once in each quarter, apply for reimbursement of qualified expenditures from the Alaska Gasline Inducement Act reimbursement fund established under [AS 43.90.400](#) (a).

(b) An application under this section must be signed by the licensee, or the authorized representative of the licensee, and must state the licensee's name, the name of a contact person with responsibility for preparing the application, and the contact person's mailing address, electronic-mail address, and telephone number. For each expenditure for which reimbursement is claimed, an application must include

- (1) a description of the qualified activity for which the expenditure is claimed and an explanation of how the expenditure directly relates to the qualified activity;
 - (2) an accounting of the expenditure, including a statement of the amount of the expenditure, the date it was paid, and identification of all financial and technical source documents and records supporting the expenditure, including invoices, contracts, receipts, and employee time records if the expenditure is for labor;
 - (3) a detailed description of the transaction underlying the expenditure, including the
 - (A) name, mailing address, electronic-mail address, and telephone number of each seller and service provider;
 - (B) date of the transaction; and
 - (C) location where the transaction occurred; and
 - (4) other information and documentation requested by the department, as the department considers necessary, for reviewing the application for reimbursement.
- (c) The department will reimburse the licensee at the rate and in the manner provided under [AS 43.90](#), this chapter, and the license held by the licensee under [AS 43.90](#), for actual and reasonable expenditures that the department determines are qualified expenditures. However, the department will not reimburse the licensee for expenditures that the department determines are not reasonably required, are not qualified expenditures, are not paid as of the date of the application for reimbursement, or are not sufficiently documented. The department will notify the licensee in writing if the department determines that a claimed expenditure does not qualify for reimbursement.
- (d) A licensee may appeal to the commissioners from a determination by the department under (c) of this section that a claimed expenditure does not qualify for reimbursement by filing a written appeal, in a form prescribed by the department, on or before the 90th day after the date of the department's notice to the licensee of the reimbursement determination. The appeal must describe the expenditures in dispute, explain why the licensee believes the expenditures qualify for reimbursement, and include supporting documentation.
- (e) The commissioners will decide the appeal after providing the licensee with notice and an opportunity to be heard. The written decision of the commissioners is a final agency action for purposes of appeal to the superior court.

History: Eff. 11/30/2007, Register 184

Authority: [AS 43.90.110](#)

[AS 43.90.220](#)

[AS 43.90.400](#)

[15 AAC 90.020. Accounting, budget reports and audits](#)

(a) A licensee applying for reimbursement under [AS 43.90](#) and this chapter shall maintain its accounting system in accordance with generally accepted accounting principles applied on a consistent basis, and shall retain for a period of seven years from the date the licensee receives reimbursement of an expenditure under this chapter, and make available to the department upon request, all financial and technical source documents and records supporting the application for reimbursement.

(b) A licensee shall submit the following budget reports to the department, with the expenditures categorized by qualified activity and described in detail:

(1) an initial budget report within 60 days after issuance of the license under [AS 43.90](#), estimating the amount of total qualified expenditures that the licensee expects to pay in each quarter of each fiscal year from the date the license is issued through completion of the project, and estimating the amount of the qualified expenditures that the licensee expects to submit to the department for reimbursement in each quarter during that period;

(2) quarterly updates to the initial budget report described in (1) of this subsection, including

(A) a statement of the total amount of qualified expenditures paid by the licensee, by quarter, from the date of the issuance of the license through the date of the quarterly report, compared with the budgeted qualified expenditures previously reported for each quarter; and

(B) an update of the estimate in the initial budget report of the amount of total qualified expenditures that the licensee expects to pay in each quarter of each fiscal year from the date of the quarterly report through completion of the project, and the estimated amount of the qualified expenditures that the licensee expects to submit to the department for reimbursement in each quarter during that period.

(c) The department and the Department of Natural Resources will jointly audit the records, books, and files of a licensee that has received reimbursement under [AS 43.90](#) and this chapter, at any time on reasonable notice, but not less than annually, to ensure that the expenditures for which the department has reimbursed the licensee are qualified

expenditures. If it is determined on audit that a licensee has received reimbursement for an expenditure that is not a qualified expenditure, the provisions of [AS 43.90.230](#) apply.

History: Eff. 11/30/2007, Register 184

Authority: [AS 43.90.110](#)

[AS 43.90.220](#)

[AS 43.90.230](#)

[AS 43.90.400](#)

15 AAC 90.030. Qualified expenditures

(a) For purposes of reimbursement under this chapter, an expenditure is a qualified expenditure only if it meets the requirements set out in [AS 43.90.110](#) (a)(1)(C) and this chapter, and is an actual and reasonable expenditure directly and reasonably related to a qualified activity that is paid by the licensee. Qualified expenditures include

(1) payment to an employee of the licensee, for the time expended on a qualified activity, for salary and wages, including the amount of customary or required benefits, and costs of business-related travel and meals during travel that the licensee reimburses to an employee under the licensee's contract of employment or standard written operating practice for the employee; however, a qualified expenditure does not include any portion of a

(A) bonus, stock option, or other payment above an employee's salary, wages, and customary or required benefits; or

(B) severance payment or other termination allowance paid to an employee;

(2) costs and expenses, including supplies, of office space leased exclusively for the project after the date that a license is issued under AS 43.90; if the office space is used for any activity other than for the project, the qualified expenditures include only the portion of the costs and expenses that are directly and reasonably related to the amount of use and cost incurred specifically for a qualified activity;

(3) costs of acquiring, leasing, installing, operating, transporting, maintaining, repairing, and replacing equipment and materials, including sales and use taxes, but not if the costs result from damage or loss due to gross negligence, willful misconduct, or criminal conduct by the licensee or an employee, officer, or contractor of the licensee;

(4) costs of transporting and maintaining equipment and materials, and personnel transportation, temporary living quarters, and subsistence for environmental studies, field studies, and surveys;

(5) costs of contract services, subject to the same limitations as the licensee's costs in this section;

(6) net premiums for insurance the licensee is required to carry;

(7) costs of acquiring, leasing, installing, operating, repairing, and maintaining communications systems and computer systems necessary for the project, including sales and use taxes;

(8) costs of required permits and licenses;

(9) costs for non-litigation legal services only;

(10) costs of compliance with ecological, environmental, and health and safety requirements, but not if the costs result from damage or loss due to gross negligence, willful misconduct, or criminal conduct by the licensee or an employee, officer, or contractor of the licensee; and

(11) other costs determined by the commissioners to be qualified expenditures.

(b) Qualified expenditures in (a) of this section do not include expenditures that are not actually paid by the licensee, not reasonable, or not directly and reasonably related to a qualified activity, and do not include any expenditure for

(1) overhead costs, including

(A) salaries, wages, employee benefits, and business-related expenses of the licensee's employees performing functions not directly related to a qualified activity;

(B) office and other expenses not directly related to a qualified activity; and

(C) costs of administration, accounting, human resources, training, property and income taxes, entertainment, self-insurance, and warehousing;

(2) lobbying costs, including costs of engaging in an assignment for the purpose of influencing legislative or administrative action of a government entity if the assignment is substantially the same as an assignment for the purpose of influencing state legislative or administrative action that would require registration under [AS 24.45.041](#) ;

(3) litigation costs and fees, including costs and fees associated with dispute resolution in judicial, arbitration, or administrative proceedings;

(4) the cost of an asset or work product acquired or developed by the licensee before the license is issued under AS 43.90; or

(5) payments for civil or criminal restitution, judgment or interest on a judgment, penalty, or fine.

History: Eff. 11/30/2007, Register 184

Authority: [AS 43.90.110](#)

[AS 43.90.220](#)

[AS 43.90.230](#)

[AS 43.90.400](#)

Article 2

General Provisions

Section

[900. Definitions.](#)

15 AAC 90.900. Definitions

In this chapter, unless the context otherwise requires,

(1) "commissioners" means the commissioner of revenue and the commissioner of natural resources, acting jointly, as provided in [AS 43.90.900](#) ;

(2) "department" means Department of Revenue;

(3) "fiscal year" means the period beginning July 1 and ending on June 30 of the following calendar year;

(4) "licensee" has the meaning given in [AS 43.90.900](#) ;

(5) "project" has the meaning given in [AS 43.90.900](#) ;

(6) "qualified activity" means an activity directly related to

(A) pursuing firm transportation commitments in a binding open season;

(B) securing financing for the project;

(C) obtaining a certificate of public convenience and necessity from the Federal Energy Regulatory Commission or the Regulatory Commission of Alaska; or

(D) satisfying a requirement of an agency with jurisdiction over the project including a Canadian regulatory agency.

History: Eff. 11/30/2007, Register 184

Authority: [AS 43.90.110](#)

[AS 43.90.220](#)

[AS 43.90.230](#)

[AS 43.90.400](#)



Title 15 Revenue

Chapter 80 Salmon Prices

15 AAC 80.010. Report of average wholesale salmon prices

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Not	^him not him her^him
Exclusive Or (XOR)	apples~oranges apples xor oranges
Phrase	"to be or not" "fourscore and seven"
Single Character Wildcard	wom?n g??b?r
Multiple Character Wildcard	work* h*t*
Ordered Proximity	"united states of america"/10
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Stem (Word Form)	run% great%
Thesaurus (Synonym)	flying\$ alteration\$
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Aetna put their property/casualty underwriting documentation in a series of infobases that they can update instantly and get out to their networked employees. Putting their manuals into infobases allowed Aetna to jettison 85 million bound pages. Now their employees can answer questions in seconds instead of days--every time, for every one that asks.

"Folio permits us to index by every word in the document and search on that basis. And the search response time is so fast that

you could go through 100,000 pages in about five seconds."

*Bill Hayhurst
Assistant VP, Insurance Department Affairs
Aetna*

**Nintendo:
Infobases Improve the Quality of Customer Service**

With more than 3,000 games to support, Nintendo of America couldn't expect every one of its phone support operators to know the answers to every challenging hurdle the players of their games would get into. So they put all the answers (including video windows of the games themselves) into Folio VIEWS infobases. With a few quick keystrokes, operators can get even the most advanced Nintendo game players out of the stickiest situations, from every level of every game they produce--even if the operators have never played the game they're supporting!

"Used to be, operators could only really answer questions about the games they had played themselves. Now operators can answer questions on games they haven't even played. It's increased response incredibly."

*Geoff Rainville
Manager, Gameplay Consumer Services
Nintendo*

**Chemicals and Plastics Company, Inc. (Union Carbide):
Infobases Provide Timely Access to Business-Critical Information**

Government regulations come out every Federal workday in the Federal Register. Some are important enough that not complying with them could shut a company down. But Union Carbide keeps compliant every day, using Folio VIEWS infobases. The company gets the Register by modem every day and imports it into an infobase. Union Carbide's regulation experts then use the infobase to identify the regulations that pertain to the company's operations and provide additional comments. Using the infobases to receive, interpret, and distribute the regulations, Union Carbide can get the government's rules and the company's guidance out to field managers every day.

"Before the infobases, the people who needed the new regulations just couldn't get them in hand. The Register was routed like regular mail and shared from person to person. It could take weeks or even months to get it out to field managers. Now, we get the Register by modem every day and have it imported into an infobase by eight o'clock each evening. Since the infobase is on the network, everyone has immediate access to it."

Gary Whipple

*Assistant Director of Environmental Affairs, Health, and Safety,
Union Carbide*

Folio Infobase Solutions

Hundreds of successful companies are using Folio infobases as part of a complete solution for compiling, accessing, and adapting electronic reference information. The mini-case studies detailed above are only a few of the ways that cutting-edge organizations are adopting Folio Infobase Technology within their organization.

At the [Folio Corporation Web Site](#), you'll find additional information—in the form of technical whitepapers and detailed case studies—that detail how infobases are used by a wide variety of organizations in a multitude of markets.

Find out more about Folio Infobases

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**Chapter 98****Tire Fees****Section**[10. Motor vehicles designed for use on a highway.](#)[20. Return filing requirements.](#)[30. Tires on new motor vehicles.](#)[40. Collection of the fee.](#)[50. Replacement due to defect or recall.](#)[60. Tires for resale.](#)[70. Persons immune or exempt under federal law from tire fees.](#)[80. Certificate of use.](#)[90. Recordkeeping requirements.](#)[100. Administration and enforcement.](#)[900. Definitions.](#)**15 AAC 98.010. Motor vehicles designed for use on a highway**

For purposes of [AS 43.98.025](#) , motor vehicles designed for use on a highway do not include off-road vehicles. For purposes of this section, off-road vehicles include dozers, graders, loaders, racing cars, lawn mowers, farm tractors and implements, construction and stevedoring cranes, devices used exclusively upon stationary rails or tracks, and mobile homes.

History: Eff. 4/16/2004, Register 170**Authority:** [AS 43.05.080](#)

[AS 43.98.025](#)**✚ 15 AAC 98.020. Return filing requirements**

✚ (a) A seller shall file the return required under [AS 43.98.025](#) (d) on a form prescribed by the department. On that form, the seller shall provide identification of the person filing the return, inventory information, and computation of the fee to be remitted.

(b) For a retail sale in which the seller does not have a nexus with the state, the buyer shall complete the form prescribed in (a) of this section and pay the fee imposed by [AS 43.98.025](#) (a).

(c) Subject to 15 AAC [05.310\(h\)](#), the filing of the return and the remittance of the total fees must be made not later than April 30, July 30, October 30, and January 30, for the calendar quarters ending March 31, June 30, September 30, and December 31, respectively.

(d) If a seller has multiple business locations, all information shall be combined on one return.

(e) The fee imposed in [AS 43.98.025](#) applies to a sale or service to a related person.

✚ **History:** Eff. 4/16/2004, Register 170

✚ **Authority:** [AS 43.05.080](#)

[AS 43.98.025](#)**✚ 15 AAC 98.030. Tires on new motor vehicles**

✚ For purposes of the fee imposed in [AS 43.98.025](#), the sale or lease by a dealer of a new motor vehicle is not a retail sale of

(1) new tires on the vehicle; or

(2) a single new tire stored on the vehicle as a spare.

✚ **History:** Eff. 4/16/2004, Register 170

✚ **Authority:** [AS 43.05.080](#)

[AS 43.98.025](#)**⊕ 15 AAC 98.040. Collection of the fee**

⊕ A fee imposed in [AS 43.98.025](#) upon a sale or service must be collected at the time of the sale or service, without regard to billing practices, installment agreements, credit procedures, or bad debts. The time of the sale or service must be determined on an accrual basis.

⊕ **History:** Eff. 4/16/2004, Register 170

⊕ **Authority:** [AS 43.05.080](#)

[AS 43.98.025](#)**⊕ 15 AAC 98.050. Replacement due to defect or recall**

⊕ A seller is not required to collect a fee under [AS 43.98.025](#) for a tire or service that is replaced or performed again as the result of a defect or recall, if the replaced tire or re-performed service is provided to the purchaser

(1) at no cost; or

(2) according to a fixed warranty schedule, and the cost to the purchaser does not exceed 15 percent of the cost of the replacement or re-performed service.

⊕ **History:** Eff. 4/16/2004, Register 170



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[15 AAC 98.010. Motor vehicles designed for use on a highway](#)

For purposes of [AS 43.98.025](#) , motor vehicles designed for use on a highway do not include off-road vehicles. For purposes of this section, off-road vehicles include dozers, graders, loaders, racing cars, lawn mowers, farm tractors and implements, construction and stevedoring cranes, devices used exclusively upon stationary rails or tracks, and mobile homes.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

[15 AAC 98.020. Return filing requirements](#)

(a) A seller shall file the return required under [AS 43.98.025](#) (d) on a form prescribed by the department. On that form, the seller shall provide identification of the person filing the return, inventory information, and computation of the fee to be remitted.

(b) For a retail sale in which the seller does not have a nexus with the state, the buyer shall complete the form prescribed in (a) of this section and pay the fee imposed by [AS 43.98.025](#) (a).

(c) Subject to 15 AAC [05.310\(h\)](#) , the filing of the return and the remittance of the total fees must be made not later than April 30, July 30, October 30, and January 30, for the calendar quarters ending March 31, June 30, September 30, and December 31, respectively.

(d) If a seller has multiple business locations, all information shall be combined on one return.

(e) The fee imposed in [AS 43.98.025](#) applies to a sale or service to a related person.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

15 AAC 98.030. Tires on new motor vehicles

For purposes of the fee imposed in [AS 43.98.025](#) , the sale or lease by a dealer of a new motor vehicle is not a retail sale of

- (1) new tires on the vehicle; or
- (2) a single new tire stored on the vehicle as a spare.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

AS 43.98.025

15 AAC 98.040. Collection of the fee

A fee imposed in [AS 43.98.025](#) upon a sale or service must be collected at the time of the sale or service, without regard to billing practices, installment agreements, credit procedures, or bad debts. The time of the sale or service must be determined on an accrual basis.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

AS 43.98.025

15 AAC 98.050. Replacement due to defect or recall

A seller is not required to collect a fee under [AS 43.98.025](#) for a tire or service that is replaced or performed again as the result of a defect or recall, if the replaced tire or re-performed service is provided to the purchaser

- (1) at no cost; or
- (2) according to a fixed warranty schedule, and the cost to the purchaser does not exceed 15 percent of the cost of the replacement or re-performed service.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)



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[15 AAC 98.020. Return filing requirements](#)

(a) A seller shall file the return required under [AS 43.98.025](#) (d) on a form prescribed by the department. On that form, the seller shall provide identification of the person filing the return, inventory information, and computation of the fee to be remitted.

(b) For a retail sale in which the seller does not have a nexus with the state, the buyer shall complete the form prescribed in (a) of this section and pay the fee imposed by [AS 43.98.025](#) (a).

(c) Subject to 15 AAC [05.310\(h\)](#) , the filing of the return and the remittance of the total fees must be made not later than April 30, July 30, October 30, and January 30, for the calendar quarters ending March 31, June 30, September 30, and December 31, respectively.

(d) If a seller has multiple business locations, all information shall be combined on one return.

(e) The fee imposed in [AS 43.98.025](#) applies to a sale or service to a related person.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

[15 AAC 98.030. Tires on new motor vehicles](#)

For purposes of the fee imposed in [AS 43.98.025](#) , the sale or lease by a dealer of a new motor vehicle is not a retail sale of

(1) new tires on the vehicle; or

(2) a single new tire stored on the vehicle as a spare.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)[15 AAC 98.040. Collection of the fee](#)

A fee imposed in [AS 43.98.025](#) upon a sale or service must be collected at the time of the sale or service, without regard to billing practices, installment agreements, credit procedures, or bad debts. The time of the sale or service must be determined on an accrual basis.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)[15 AAC 98.050. Replacement due to defect or recall](#)

A seller is not required to collect a fee under [AS 43.98.025](#) for a tire or service that is replaced or performed again as the result of a defect or recall, if the replaced tire or re-performed service is provided to the purchaser

(1) at no cost; or

(2) according to a fixed warranty schedule, and the cost to the purchaser does not exceed 15 percent of the cost of the replacement or re-performed service.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)[15 AAC 98.060. Tires for resale](#)

(a) For purposes of [AS 43.98.025](#) (g)(2), the department will consider a tire to be a tire for resale in a transaction between

(1) the manufacturer of a tire and a distributor of the tire;

(2) a distributor of the tire and a retail dealer of the tire; or

(3) a retail dealer and another retail dealer of the tire.

(b) In a transaction under (a)(3) of this section, the final retail sale receipt, invoice, or other record of sale must state that the fee imposed in AS 43.980.025 was previously paid on the tire or service.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)



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[15 AAC 98.030. Tires on new motor vehicles](#)

For purposes of the fee imposed in [AS 43.98.025](#) , the sale or lease by a dealer of a new motor vehicle is not a retail sale of

- (1) new tires on the vehicle; or
- (2) a single new tire stored on the vehicle as a spare.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

[15 AAC 98.040. Collection of the fee](#)

A fee imposed in [AS 43.98.025](#) upon a sale or service must be collected at the time of the sale or service, without regard to billing practices, installment agreements, credit procedures, or bad debts. The time of the sale or service must be determined on an accrual basis.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

[15 AAC 98.050. Replacement due to defect or recall](#)

A seller is not required to collect a fee under [AS 43.98.025](#) for a tire or service that is replaced or performed again as the result of a defect or recall, if the replaced tire or re-performed service is provided to the purchaser

- (1) at no cost; or
- (2) according to a fixed warranty schedule, and the cost to the purchaser does not exceed 15 percent of the cost of the replacement or re-performed service.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

15 AAC 98.060. Tires for resale

(a) For purposes of [AS 43.98.025](#) (g)(2), the department will consider a tire to be a tire for resale in a transaction between

- (1) the manufacturer of a tire and a distributor of the tire;
- (2) a distributor of the tire and a retail dealer of the tire; or
- (3) a retail dealer and another retail dealer of the tire.

(b) In a transaction under (a)(3) of this section, the final retail sale receipt, invoice, or other record of sale must state that the fee imposed in AS 43.980.025 was previously paid on the tire or service.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

15 AAC 98.070. Persons immune or exempt under federal law from tire fees

The department will not apply the tire fee requirements of [AS 43.98.025](#) and this chapter to tires or services sold

(1) for official use to a person that, under federal law, is immune from state taxation as an instrumentality of the federal government, including a federal credit union and the American Red Cross, if the purchaser provides a certificate of use as required under [AS 43.98.025](#) (g) and 15 AAC [98.080](#) for those tires or services; or

(2) to a foreign government, if the purchaser

(A) provides a certificate of use as required under [AS 43.98.025](#) (g) and 15 AAC [98.080](#) for those tires or services; and

(B) presents a valid tax exemption card issued under 22 U.S.C. 4301 - 4316 by the United States Department of State.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)



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[15 AAC 98.040. Collection of the fee](#)

A fee imposed in [AS 43.98.025](#) upon a sale or service must be collected at the time of the sale or service, without regard to billing practices, installment agreements, credit procedures, or bad debts. The time of the sale or service must be determined on an accrual basis.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

[15 AAC 98.050. Replacement due to defect or recall](#)

A seller is not required to collect a fee under [AS 43.98.025](#) for a tire or service that is replaced or performed again as the result of a defect or recall, if the replaced tire or re-performed service is provided to the purchaser

(1) at no cost; or

(2) according to a fixed warranty schedule, and the cost to the purchaser does not exceed 15 percent of the cost of the replacement or re-performed service.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

[15 AAC 98.060. Tires for resale](#)

(a) For purposes of [AS 43.98.025](#) (g)(2), the department will consider a tire to be a tire for resale in a transaction between

(1) the manufacturer of a tire and a distributor of the tire;

(2) a distributor of the tire and a retail dealer of the tire; or

(3) a retail dealer and another retail dealer of the tire.

(b) In a transaction under (a)(3) of this section, the final retail sale receipt, invoice, or other record of sale must state that the fee imposed in AS 43.980.025 was previously paid on the tire or service.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

15 AAC 98.070. Persons immune or exempt under federal law from tire fees

The department will not apply the tire fee requirements of [AS 43.98.025](#) and this chapter to tires or services sold

(1) for official use to a person that, under federal law, is immune from state taxation as an instrumentality of the federal government, including a federal credit union and the American Red Cross, if the purchaser provides a certificate of use as required under [AS 43.98.025](#) (g) and 15 AAC [98.080](#) for those tires or services; or

(2) to a foreign government, if the purchaser

(A) provides a certificate of use as required under [AS 43.98.025](#) (g) and 15 AAC [98.080](#) for those tires or services; and

(B) presents a valid tax exemption card issued under 22 U.S.C. 4301 - 4316 by the United States Department of State.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

15 AAC 98.080. Certificate of use

(a) A purchaser must complete a certificate of use on a form prescribed by the department for an exemption specified in [AS 43.98.025](#) (g). The certificate of use is effective for the calendar year unless invalidated by the department. The certificate of use must specify the

nature of the exemption.

(b) A certificate of use must be signed by an authorized representative of the buyer or transferee. The seller shall retain the certificate of use for three years.

(c) A person obtaining a tire or a service under a certificate of use who subsequently uses the tire or service in a manner that would make the tire or service subject to the fee under [AS 43.98.025](#) shall file a return and pay the fee that would otherwise have been due at the time of the transfer, as well as applicable penalties and interest.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)



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[15 AAC 98.050. Replacement due to defect or recall](#)

A seller is not required to collect a fee under [AS 43.98.025](#) for a tire or service that is replaced or performed again as the result of a defect or recall, if the replaced tire or re-performed service is provided to the purchaser

(1) at no cost; or

(2) according to a fixed warranty schedule, and the cost to the purchaser does not exceed 15 percent of the cost of the replacement or re-performed service.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

[15 AAC 98.060. Tires for resale](#)

(a) For purposes of [AS 43.98.025](#) (g)(2), the department will consider a tire to be a tire for resale in a transaction between

(1) the manufacturer of a tire and a distributor of the tire;

(2) a distributor of the tire and a retail dealer of the tire; or

(3) a retail dealer and another retail dealer of the tire.

(b) In a transaction under (a)(3) of this section, the final retail sale receipt, invoice, or other record of sale must state that the fee imposed in AS 43.980.025 was previously paid on the tire or service.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

[15 AAC 98.070. Persons immune or exempt under federal law from tire fees](#)

The department will not apply the tire fee requirements of [AS 43.98.025](#) and this chapter to tires or services sold

(1) for official use to a person that, under federal law, is immune from state taxation as an instrumentality of the federal government, including a federal credit union and the American Red Cross, if the purchaser provides a certificate of use as required under [AS 43.98.025](#) (g) and 15 AAC [98.080](#) for those tires or services; or

(2) to a foreign government, if the purchaser

(A) provides a certificate of use as required under [AS 43.98.025](#) (g) and 15 AAC [98.080](#) for those tires or services; and

(B) presents a valid tax exemption card issued under 22 U.S.C. 4301 - 4316 by the United States Department of State.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

15 AAC 98.080. Certificate of use

(a) A purchaser must complete a certificate of use on a form prescribed by the department for an exemption specified in [AS 43.98.025](#) (g). The certificate of use is effective for the calendar year unless invalidated by the department. The certificate of use must specify the nature of the exemption.

(b) A certificate of use must be signed by an authorized representative of the buyer or transferee. The seller shall retain the certificate of use for three years.

(c) A person obtaining a tire or a service under a certificate of use who subsequently uses the tire or service in a manner that would make the tire or service subject to the fee under [AS 43.98.025](#) shall file a return and pay the fee that would otherwise have been due at the time of the transfer, as well as applicable penalties and interest.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)**[15 AAC 98.090. Recordkeeping requirements](#)**

(a) Each seller who collects a fee imposed in [AS 43.98.025](#) shall maintain records of inventories to account for

(1) tire inventories on the first day of each month;

(2) tire inventories on the last day of each month;

(3) tires purchased, produced, or otherwise received in each month;

(4) tires sold or transferred in each month; and

(5) tires and services to which a fee imposed in [AS 43.98.025](#) does not apply under [AS 43.98.025](#) (g) or this chapter.

(b) A seller shall maintain for three years after the due date of a return, or the date the return was filed, whichever is later, all books and records required by this section

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

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[15 AAC 98.060. Tires for resale](#)

(a) For purposes of [AS 43.98.025](#) (g)(2), the department will consider a tire to be a tire for resale in a transaction between

(1) the manufacturer of a tire and a distributor of the tire;

(2) a distributor of the tire and a retail dealer of the tire; or

(3) a retail dealer and another retail dealer of the tire.

(b) In a transaction under (a)(3) of this section, the final retail sale receipt, invoice, or other record of sale must state that the fee imposed in AS 43.980.025 was previously paid on the tire or service.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

[15 AAC 98.070. Persons immune or exempt under federal law from tire fees](#)

The department will not apply the tire fee requirements of [AS 43.98.025](#) and this chapter to tires or services sold

(1) for official use to a person that, under federal law, is immune from state taxation as an instrumentality of the federal government, including a federal credit union and the American Red Cross, if the purchaser provides a certificate of use as required under [AS 43.98.025](#) (g) and 15 AAC [98.080](#) for those tires or services; or

(2) to a foreign government, if the purchaser

(A) provides a certificate of use as required under [AS 43.98.025](#) (g) and 15 AAC [98.080](#) for those tires or services; and

(B) presents a valid tax exemption card issued under 22 U.S.C. 4301 - 4316 by the United States Department of State.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

15 AAC 98.080. Certificate of use

(a) A purchaser must complete a certificate of use on a form prescribed by the department for an exemption specified in [AS 43.98.025](#) (g). The certificate of use is effective for the calendar year unless invalidated by the department. The certificate of use must specify the nature of the exemption.

(b) A certificate of use must be signed by an authorized representative of the buyer or transferee. The seller shall retain the certificate of use for three years.

(c) A person obtaining a tire or a service under a certificate of use who subsequently uses the tire or service in a manner that would make the tire or service subject to the fee under [AS 43.98.025](#) shall file a return and pay the fee that would otherwise have been due at the time of the transfer, as well as applicable penalties and interest.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

15 AAC 98.090. Recordkeeping requirements

(a) Each seller who collects a fee imposed in [AS 43.98.025](#) shall maintain records of inventories to account for

(1) tire inventories on the first day of each month;

(2) tire inventories on the last day of each month;

(3) tires purchased, produced, or otherwise received in each month;

(4) tires sold or transferred in each month; and

(5) tires and services to which a fee imposed in [AS 43.98.025](#) does not apply under [AS](#)

[43.98.025](#) (g) or this chapter.

(b) A seller shall maintain for three years after the due date of a return, or the date the return was filed, whichever is later, all books and records required by this section

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

15 AAC 98.100. Administration and enforcement

In this chapter, the seller is subject to [AS 43.05](#) and [AS 43.10](#) with respect to the fee imposed in [AS 43.98.025](#) .

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)



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[15 AAC 98.070. Persons immune or exempt under federal law from tire fees](#)

The department will not apply the tire fee requirements of [AS 43.98.025](#) and this chapter to tires or services sold

(1) for official use to a person that, under federal law, is immune from state taxation as an instrumentality of the federal government, including a federal credit union and the American Red Cross, if the purchaser provides a certificate of use as required under [AS 43.98.025](#) (g) and 15 AAC [98.080](#) for those tires or services; or

(2) to a foreign government, if the purchaser

(A) provides a certificate of use as required under [AS 43.98.025](#) (g) and 15 AAC [98.080](#) for those tires or services; and

(B) presents a valid tax exemption card issued under 22 U.S.C. 4301 - 4316 by the United States Department of State.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

[15 AAC 98.080. Certificate of use](#)

(a) A purchaser must complete a certificate of use on a form prescribed by the department for an exemption specified in [AS 43.98.025](#) (g). The certificate of use is effective for the calendar year unless invalidated by the department. The certificate of use must specify the nature of the exemption.

(b) A certificate of use must be signed by an authorized representative of the buyer or transferee. The seller shall retain the certificate of use for three years.

(c) A person obtaining a tire or a service under a certificate of use who subsequently uses the tire or service in a manner that would make the tire or service subject to the fee under [AS 43.98.025](#) shall file a return and pay the fee that would otherwise have been due at the time of the transfer, as well as applicable penalties and interest.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

15 AAC 98.090. Recordkeeping requirements

(a) Each seller who collects a fee imposed in [AS 43.98.025](#) shall maintain records of inventories to account for

(1) tire inventories on the first day of each month;

(2) tire inventories on the last day of each month;

(3) tires purchased, produced, or otherwise received in each month;

(4) tires sold or transferred in each month; and

(5) tires and services to which a fee imposed in [AS 43.98.025](#) does not apply under [AS 43.98.025](#) (g) or this chapter.

(b) A seller shall maintain for three years after the due date of a return, or the date the return was filed, whichever is later, all books and records required by this section

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

15 AAC 98.100. Administration and enforcement

In this chapter, the seller is subject to [AS 43.05](#) and [AS 43.10](#) with respect to the fee imposed in [AS 43.98.025](#) .

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

15 AAC 98.900. Definitions

In [AS 43.98.025](#) and this chapter,

(1) "calendar quarter" means the period of three months of the calendar year, each beginning January 1, April 1, July 1, and October 1;

(2) "department" means the Department of Revenue;

(3) "person" means an individual, firm, partnership, joint venture, government, association, corporation, estate, trust, receiver, or other group or combination acting as a unit;

(4) "related person" means a person listed in 26 U.S.C. 267(b) (Internal Revenue Code); for purposes of this paragraph, 26 U.S.C. 267(b), as amended as of December 17, 1999, is adopted by reference;

(5) "retail sale" means a sale of goods or services to the consumer; "retail sale" includes a transaction where the tire is ordered from within the state and delivered for first use in the state, regardless of whether the tire is shipped from outside the state; "retail sale" does not include a sale in which a seller paid the fee imposed in [AS 43.98.025](#) in a transaction specified in 15 AAC [98.060\(a\)](#) (3);

(6) "sale" means a transfer in the state for consideration of title or possession of property from a seller, agent of a seller, or person acting as an intermediary for the seller for a fee or other consideration; "sale" includes a transaction by barter, an exchange, a lease, a license for use, and an installment, credit, layaway, or conditional transaction.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)



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[15 AAC 98.080. Certificate of use](#)

(a) A purchaser must complete a certificate of use on a form prescribed by the department for an exemption specified in [AS 43.98.025](#) (g). The certificate of use is effective for the calendar year unless invalidated by the department. The certificate of use must specify the nature of the exemption.

(b) A certificate of use must be signed by an authorized representative of the buyer or transferee. The seller shall retain the certificate of use for three years.

(c) A person obtaining a tire or a service under a certificate of use who subsequently uses the tire or service in a manner that would make the tire or service subject to the fee under [AS 43.98.025](#) shall file a return and pay the fee that would otherwise have been due at the time of the transfer, as well as applicable penalties and interest.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

[15 AAC 98.090. Recordkeeping requirements](#)

(a) Each seller who collects a fee imposed in [AS 43.98.025](#) shall maintain records of inventories to account for

(1) tire inventories on the first day of each month;

(2) tire inventories on the last day of each month;

(3) tires purchased, produced, or otherwise received in each month;

(4) tires sold or transferred in each month; and

(5) tires and services to which a fee imposed in [AS 43.98.025](#) does not apply under [AS 43.98.025](#) (g) or this chapter.

(b) A seller shall maintain for three years after the due date of a return, or the date the return was filed, whichever is later, all books and records required by this section

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

15 AAC 98.100. Administration and enforcement

In this chapter, the seller is subject to [AS 43.05](#) and [AS 43.10](#) with respect to the fee imposed in [AS 43.98.025](#) .

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

15 AAC 98.900. Definitions

In [AS 43.98.025](#) and this chapter,

(1) "calendar quarter" means the period of three months of the calendar year, each beginning January 1, April 1, July 1, and October 1;

(2) "department" means the Department of Revenue;

(3) "person" means an individual, firm, partnership, joint venture, government, association, corporation, estate, trust, receiver, or other group or combination acting as a unit;

(4) "related person" means a person listed in 26 U.S.C. 267(b) (Internal Revenue Code); for purposes of this paragraph, 26 U.S.C. 267(b), as amended as of December 17, 1999, is adopted by reference;

(5) "retail sale" means a sale of goods or services to the consumer; "retail sale" includes a transaction where the tire is ordered from within the state and delivered for first use in the state, regardless of whether the tire is shipped from outside the state; "retail sale" does not include a sale in which a seller paid the fee imposed in [AS 43.98.025](#) in a transaction specified in 15 AAC [98.060\(a\)](#) (3);

(6) "sale" means a transfer in the state for consideration of title or possession of property from a seller, agent of a seller, or person acting as an intermediary for the seller for a fee or other consideration; "sale" includes a transaction by barter, an exchange, a lease, a license for use, and an installment, credit, layaway, or conditional transaction.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

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Alcoholic Beverage Control Board

Relocated 7/2003

Editor's note: Under [AS 44.62.125](#) (b)(6), and to reflect Executive Order No. 110 (2003), relocating the Alcoholic Beverage Control Board from the Department of Revenue to the Department of Public Safety, the regulations attorney relocated the board's regulations to 13 AAC [104](#), as of Register 166 (July 2003).

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Editor's note: As of Register 131, October 1994, regulations relating to authorized games of chance and skill appear in 15 AAC [160.](#)





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[15 AAC 98.090. Recordkeeping requirements](#)

(a) Each seller who collects a fee imposed in [AS 43.98.025](#) shall maintain records of inventories to account for

(1) tire inventories on the first day of each month;

(2) tire inventories on the last day of each month;

(3) tires purchased, produced, or otherwise received in each month;

(4) tires sold or transferred in each month; and

(5) tires and services to which a fee imposed in [AS 43.98.025](#) does not apply under [AS 43.98.025](#) (g) or this chapter.

(b) A seller shall maintain for three years after the due date of a return, or the date the return was filed, whichever is later, all books and records required by this section

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

[15 AAC 98.100. Administration and enforcement](#)

In this chapter, the seller is subject to [AS 43.05](#) and [AS 43.10](#) with respect to the fee imposed in [AS 43.98.025](#) .

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

[15 AAC 98.900. Definitions](#)

In [AS 43.98.025](#) and this chapter,

(1) "calendar quarter" means the period of three months of the calendar year, each beginning January 1, April 1, July 1, and October 1;

(2) "department" means the Department of Revenue;

(3) "person" means an individual, firm, partnership, joint venture, government, association, corporation, estate, trust, receiver, or other group or combination acting as a unit;

(4) "related person" means a person listed in 26 U.S.C. 267(b) (Internal Revenue Code); for purposes of this paragraph, 26 U.S.C. 267(b), as amended as of December 17, 1999, is adopted by reference;

(5) "retail sale" means a sale of goods or services to the consumer; "retail sale" includes a transaction where the tire is ordered from within the state and delivered for first use in the state, regardless of whether the tire is shipped from outside the state; "retail sale" does not include a sale in which a seller paid the fee imposed in [AS 43.98.025](#) in a transaction specified in 15 AAC [98.060\(a\)](#) (3);

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History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

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Alcoholic Beverage Control Board

Relocated 7/2003

Editor's note: Under [AS 44.62.125](#) (b)(6), and to reflect Executive Order No. 110 (2003), relocating the Alcoholic Beverage Control Board from the Department of Revenue to the Department of Public Safety, the regulations attorney relocated the board's

regulations to 13 AAC [104](#), as of Register 166 (July 2003).

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Editor's note: As of Register 131, October 1994, regulations relating to authorized games of chance and skill appear in 15 AAC [160.](#)

[15 AAC 105.010. Qualified organization](#)

Repealed.

History: Eff. 9/7/60, Register 2; am 11/6/76, Register 60; am 12/31/82, Register 84; am 10/1/88, Register 107; repealed 7/30/94, Register 131

[15 AAC 105.015. Municipality](#)



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[15 AAC 98.100. Administration and enforcement](#)

In this chapter, the seller is subject to [AS 43.05](#) and [AS 43.10](#) with respect to the fee imposed in [AS 43.98.025](#) .

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

[15 AAC 98.900. Definitions](#)

In [AS 43.98.025](#) and this chapter,

(1) "calendar quarter" means the period of three months of the calendar year, each beginning January 1, April 1, July 1, and October 1;

(2) "department" means the Department of Revenue;

(3) "person" means an individual, firm, partnership, joint venture, government, association, corporation, estate, trust, receiver, or other group or combination acting as a unit;

(4) "related person" means a person listed in 26 U.S.C. 267(b) (Internal Revenue Code); for purposes of this paragraph, 26 U.S.C. 267(b), as amended as of December 17, 1999, is adopted by reference;

(5) "retail sale" means a sale of goods or services to the consumer; "retail sale" includes a transaction where the tire is ordered from within the state and delivered for first use in the state, regardless of whether the tire is shipped from outside the state; "retail sale" does not include a sale in which a seller paid the fee imposed in [AS 43.98.025](#) in a transaction specified in 15 AAC [98.060\(a\)](#) (3);

(6) "sale" means a transfer in the state for consideration of title or possession of property from a seller, agent of a seller, or person acting as an intermediary for the seller for a fee or other consideration; "sale" includes a transaction by barter, an exchange, a lease, a license for use, and an installment, credit, layaway, or conditional transaction.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

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Alcoholic Beverage Control Board

Relocated 7/2003

Editor's note: Under [AS 44.62.125](#) (b)(6), and to reflect Executive Order No. 110 (2003), relocating the Alcoholic Beverage Control Board from the Department of Revenue to the Department of Public Safety, the regulations attorney relocated the board's regulations to 13 AAC [104](#), as of Register 166 (July 2003).

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Editor's note: As of Register 131, October 1994, regulations relating to authorized games of chance and skill appear in 15 AAC [160.](#)

[15 AAC 105.010. Qualified organization](#)

Repealed.

History: Eff. 9/7/60, Register 2; am 11/6/76, Register 60; am 12/31/82, Register 84;

am 10/1/88, Register 107; repealed 7/30/94, Register 131

[15 AAC 105.015. Municipality](#)

Repealed.

History: Eff. 12/31/82, Register 84; repealed 7/30/94, Register 131

[15 AAC 105.020. Civic or service organization](#)

Repealed.



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[15 AAC 98.900. Definitions](#)

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(1) "calendar quarter" means the period of three months of the calendar year, each beginning January 1, April 1, July 1, and October 1;

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(3) "person" means an individual, firm, partnership, joint venture, government, association, corporation, estate, trust, receiver, or other group or combination acting as a unit;

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History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

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Alcoholic Beverage Control Board

Relocated 7/2003

Editor's note: Under [AS 44.62.125](#) (b)(6), and to reflect Executive Order No. 110 (2003), relocating the Alcoholic Beverage Control Board from the Department of Revenue to the Department of Public Safety, the regulations attorney relocated the board's regulations to 13 AAC [104](#), as of Register 166 (July 2003).

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[15 AAC 105.010. Qualified organization](#)

Repealed.

History: Eff. 9/7/60, Register 2; am 11/6/76, Register 60; am 12/31/82, Register 84; am 10/1/88, Register 107; repealed 7/30/94, Register 131

[15 AAC 105.015. Municipality](#)

Repealed.

History: Eff. 12/31/82, Register 84; repealed 7/30/94, Register 131

[15 AAC 105.020. Civic or service organization](#)

Repealed.

History: Eff. 9/7/60, Register 2; am 10/1/88, Register 107; repealed 7/30/94, Register 131

15 AAC 105.030. Religious organization

Repealed 10/1/88.

15 AAC 105.040. Charitable organization



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✚ 15 AAC 98.010. Motor vehicles designed for use on a highway

✚ For purposes of [AS 43.98.025](#) , motor vehicles designed for use on a highway do not include off-road vehicles. For purposes of this section, off-road vehicles include dozers, graders, loaders, racing cars, lawn mowers, farm tractors and implements, construction and stevedoring cranes, devices used exclusively upon stationary rails or tracks, and mobile homes.

✚ **History: Eff. 4/16/2004, Register 170**

✚ **Authority:** [AS 43.05.080](#)

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Sec. 43.98.025. Tire fees.

(a) A fee of \$2.50 a tire is imposed on the retail sale of new tires for motor vehicles designed for use on a highway.

(b) In addition to the fee imposed under (a) of this section, a fee of \$5 a tire is imposed on the retail sale in the state on or after July 1, 2004, of tires for motor vehicles designed for use on a highway that are studded with metal studs or spikes weighing more than 1.1 grams each embedded in the periphery of the tire surface and protruding beyond the tread surface of the tire, or on the installation in the state on or after July 1, 2004, for a fee of metal studs or spikes weighing more than 1.1 grams each on a tire for a motor vehicle designed for use on a highway.

(c) A seller shall add the amount of the fees imposed by this section to the total price of the tire or service subject to the fees, and the fees shall be stated separately on any sales receipt, invoice, or other record of the sale or other transfer or of the installation of studs. That portion of the total price of the tire or service consisting of the fees imposed by this section is not subject to a sales tax or a use tax imposed by the state or a subdivision of the state.

(d) A seller shall collect the fees from the purchaser. A seller shall file a return on a form prescribed by the department and remit the fees collected to the department not later than 30 days following the last day of the calendar quarter of the sale or installation.

(e) A seller remitting the fees collected under this section to the department within 30 days after the last day of the preceding calendar quarter may retain five percent of the amount collected, not to exceed \$900 a quarter, to cover expenses associated with collecting and remitting the fees.

(f) The provisions of AS 43.05 and AS 43.10 apply to this section.

(g) The fees imposed in this section do not apply to the following tires and services if the purchaser provides the seller with a certificate of use on a form prescribed by the department:

(1) tires or services sold to federal, state, or local government agencies for official use; or

(2) tires for resale.

(h) In this section,

(1) "highway" has the meaning given in [AS 28.90.990](#);

(2) "motor vehicle" has the meaning given in [AS 28.90.990](#);

(3) "seller" means a seller of tires or a person who installs studs on motor vehicle tires for a fee.

Chapter 43.99. GENERAL PROVISIONS

Sec. 43.99.010. Accounts to be kept by persons subject to tax.

A person subject to a tax shall keep in permanent form at the person's principal place of business or occupation within the state correct accounts in a manner that will readily disclose, upon examination, the amount of tax due the state. The department may adopt regulations for the making and keeping of these records.

Sec. 43.99.950. Definitions.

Except in AS 43.70, in this title,

(1) "commissioner" means the commissioner of revenue; and

(2) "department" means the Department of Revenue.

Title 44. STATE GOVERNMENT

Chapter 44.03. SOVEREIGNTY OF STATE

Sec. 44.03.010. Offshore water and land.

The jurisdiction of the state extends to water offshore from the coast of the state as follows:

(1) the marginal sea to its outermost limits as those limits are from time to time defined or recognized by the United States of America by international treaty or otherwise;

(2) the high seas to the extent that jurisdiction is claimed by the United States of America, or to the extent recognized by the usages and customs of international law or by agreement to which the United States of America or the state is a party;

(3) submerged land including the subsurface of submerged land, lying under the water mentioned in this section.

Sec. 44.03.020. Ownership of water and submerged land.

The ownership of the water and submerged land described in AS 44.03.010 is in the state unless ownership of a parcel or area is held by a person or entity by a valid and effective instrument of conveyance or by operation of law.

Sec. 44.03.030. Construction of chapter.

This chapter does not limit or restrict

(1) the jurisdiction of the state over a person or subject inside or outside the state that is exercisable by reason of citizenship, residence, or another reason recognized by law;

(2) jurisdiction over or ownership of other water or land under other water inside or forming part of the boundaries of the state;

(3) legislative jurisdiction of the United States over an area to which legislative jurisdiction is ceded by the state and which remains in the ownership of the United States.

Sec. 44.03.040. Reconciliation with other statutes.

This chapter does not alter the geographic area to which a statute of the state applies if the statute specifies the area precisely in miles or by another numerical designation of distance or position. Nothing in the statute or in this chapter is a waiver or relinquishment of jurisdiction over or ownership by the state of an area to which jurisdiction or ownership extends under another provision or rule of law.

Chapter 44.06. CAPITAL

Sec. 44.06.010. Site of capital.

The capital of the state is at the city of Juneau, Alaska.

Sec. 44.06.050. Purpose of [AS 44.06.050](#) - 44.06.060.

The purpose of [AS 44.06.050](#) - 44.06.060 is to guarantee to the people their right to know and to approve in advance all costs of relocating the capital or the legislature; to insure that the people will have an opportunity to make an informed and objective decision on relocating the capital or the legislature with all pertinent data concerning the costs to the

state; and to insure that the costs of relocating the capital or the legislature will not be incurred by the state without the approval of the electorate.

Sec. 44.06.055. Relocation expenditures.

State money may be expended to relocate physically the capital or the legislature from the present location only after a majority of those voting in a statewide election have approved a bond issue that includes all bondable costs to the state of the relocation of a functional state legislature or capital to the new site over the twelve-year period following such approval. The commission established in [AS 44.06.060](#) shall determine all bondable costs and total costs including, but not limited to, the costs of moving personnel and offices to the relocation site; the social, economic, and environmental costs to the present and relocation sites; and the costs to the state of planning, building, furnishing, using, and financing facilities at least equal to those provided by the present capital city.

Sec. 44.06.060. Commission.

The legislature shall establish a commission composed of nine members, including a chairperson and two persons from each judicial district, appointed by the governor and confirmed by the legislature, to determine the costs required by initiatives or legislative enactments authorizing relocation of any of the present functions of state government.

Sec. 44.06.100. - 44.06.299l Capital relocation, expenditures, planning. [Repealed, Sec. 1 ch 54 SLA 1981].

Repealed or Renumbered

Chapter 44.07. ALASKA CAPITAL CITY DEVELOPMENT CORPORATION

Chapter 44.08. RELOCATION INDEMNIFICATION

[Repealed, Sec. 1 ch 54 SLA 1981].

Chapter 44.09. STATE SEAL, FLAG, AND EMBLEMS

Sec. 44.09.010. State seal.

The official seal of the State of Alaska is comprised of two concentric circles between which appear the words "The Seal of the State of Alaska" and within the inner circle is the design of the seal corresponding to the representation in this section.

REFER TO THE BOOK FOR THE PROPER FORM



Title 43. REVENUE AND TAXATION

Chapter 43.98. MISCELLANEOUS PROVISIONS



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Sec. 43.05.080. Adoption of regulations.

The department shall adopt and publish regulations necessary for the enforcement of the tax, license, or excise tax laws administered by it. The department shall prepare and distribute all forms necessary or useful in the administration of tax, license, and excise tax laws.

Sec. 43.05.085. List of contributions.

The commissioner shall prepare and furnish to the Alaska Public Offices Commission by July 1 of each year a list containing the total amount of contributions received by each candidate and group for which a credit was received by an individual under [AS 43.20.013](#)

(a). The commissioner shall also mail a copy of the list to each of the candidates and groups which were recipients of those credited contributions. The list becomes public information under [AS 40.25.110](#) - 40.25.120 on its delivery to the Alaska Public Offices Commission.

Sec. 43.05.090. Preparation and publication of statistics.

The department shall prepare and annually publish statistics of the revenues derived under the tax laws administered by it.

Sec. 43.05.100. Designation of depositories and deposit of money.

(a) *[Repealed, Sec. 3 ch 149 SLA 1978].*

(b) The department may designate banks in the state as depositories of tax revenues and may deposit tax revenues in these banks.

Sec. 43.05.110. Property in possession of deceased employee.

The personal representative of a deceased employee of the department who has possession or control of a tax list, record, return, paper, document, or book or money collected shall deliver it to the department.

Sec. 43.05.120. Concealing property or evidence. [Repealed, Sec. 38 ch 168 SLA 1990].

Repealed or Renumbered

Sec. 43.05.130. Penalty.

A person who, by conduct not described in [AS 43.05.290](#), violates a provision of [AS 43.05.010](#) - 43.05.130 or a regulation adopted under those provisions is subject to a civil penalty of not more than \$1,000 for each violation.

Article 02. FISCAL RESPONSIBILITIES

Sec. 43.05.140. Bond of commissioner.

Before taking office, the commissioner shall furnish a bond to the state. The bond shall be approved by the attorney general and filed with the Department of Administration, and a copy of it shall be filed in the attorney general's office. The bond shall be conditioned that the principal will faithfully discharge the duties of the office, keep a strict, true and correct account of all money disbursed, and that the principal will properly account for it and will pay over to a successor or other person entitled by law to receive it all money or property in the hands or possession of the principal, in accordance with law; or, in default, that the parties executing the bond will pay to the state and others injured all damages, costs, and expenses resulting from the default. The surety on the bond shall be a surety company authorized to transact business in the state. All premiums for the commissioner's bond shall be paid by the state. The amount of the bond shall be \$200,000, but if the funds in the treasury of the state exceed the amount of the bond given by the commissioner, or if for any reason the governor and the Department of Administration consider the bond insufficient they shall notify the commissioner of that fact, and the commissioner shall give the additional bond with sufficient sureties, within the time and in the amount that the governor and the Department of Administration consider necessary for the safety of the state.

Sec. 43.05.150. Collection of money.

(a) The department shall demand, sue for, collect, receive, and safely keep all money of the state that is not by law entrusted to the care and custody of some other office.

(b) *[Repealed, Sec. 53 ch 32 SLA 1971].*

(c) *[Repealed, Sec. 53 ch 32 SLA 1971].*

(d) *[Repealed, Sec. 53 ch 32 SLA 1971].*

(e) *[Repealed, Sec. 9 ch 218 SLA 1976].*

Sec. 43.05.170. Payment and negotiability of warrants.

A warrant drawn by the Department of Administration against the state treasury must be a

negotiable instrument. Upon presentation for payment, the department shall pay all warrants drawn by the Department of Administration against the state treasury that have been properly endorsed and have not been cancelled by law. The commissioner may designate one or more agents for the purpose of redeeming state warrants and may require that these agents be used exclusively for the purpose of redeeming state warrants. Warrants made payable to two or more persons in an amount less than \$50 may be paid if endorsed by only one of the designated payees. In this section, "negotiable instrument" has the meaning given in [AS 45.03.104](#) (a).

Sec. 43.05.180. Accounting for state funds.

The department shall keep an account of money received, money disbursed, and money and investments in its custody.

Sec. 43.05.190. Embezzlement. [Repealed, Sec. 112 ch 6 SLA 1984. For current law see [AS 11.46.210](#)].

Repealed or Renumbered

Sec. 43.05.200. Application for and receipt of funds due from United States.

The department shall apply to the federal government for money which is due to the state. The department may receive the money and deposit it in the state treasury to be expended in accordance with the law.

Sec. 43.05.210. Funds received under the Federal Mineral Leasing Act. [Repealed, Sec. 70 ch 14 SLA 1987].

Repealed or Renumbered

Article 03. REMEDIES, PROCEDURE, INTEREST, AND PENALTIES

Sec. 43.05.220. Civil penalties.

(a) Five percent shall be added to a tax for each 30-day period or fraction of the period during which the taxpayer fails to file at the time or times required by law or regulation a return or report, or pay the full amount of the tax, or a portion or a deficiency of the tax, as finally determined by the department and required by this title, unless it is shown that the failure is due to a reasonable cause and not to wilful neglect. The penalty may not exceed 25 percent in the aggregate. The penalty is computed only on the unpaid balance of the tax liability as determined by the department. The department shall prescribe by regulation circumstances which constitute reasonable cause for purposes of this section.

(b) If a tax deficiency or part of a tax deficiency is due to negligence or intentional disregard of law or regulation without intent to defraud, five percent of the total amount of the tax deficiency shall be assessed, collected, and paid in the same manner as a tax deficiency.

(c) If a tax deficiency or part of a tax deficiency is due to fraud, a civil fraud penalty equal to 50 percent of the tax due or \$500, whichever is greater, shall be added to the tax. This penalty is in addition to penalties determined under (a) or (b) of this section.

(d) A person required to collect or account for a tax imposed by this title who wilfully fails to collect the tax or to truthfully account for and pay over the tax, or wilfully attempts to evade payment of the tax is, in addition to other penalties provided by law, liable for a civil penalty equal to the total amount of the tax not collected, not accounted for, not paid over, or evaded. The penalty imposed by this subsection is in place of the tax not paid to the state. This penalty shall be paid upon demand by the commissioner or a designee of the commissioner, and shall be assessed and collected in the same manner as taxes are assessed and collected under this title.

(e) A penalty imposed by this section shall be collected at the same time, in the same manner, and as a part of the original tax. However, if the original tax is paid before neglect or fraud is discovered, the penalty shall be collected in the same manner as the original tax. Interest may not be collected on a penalty imposed by this section.

Sec. 43.05.225. Interest.

Unless otherwise provided,

(1) when a tax levied in this title becomes delinquent, it bears interest in a calendar quarter at the rate of five percentage points above the annual rate charged member banks for advances by the 12th Federal Reserve District as of the first day of that calendar quarter, or at the annual rate of 11 percent, whichever is greater, compounded quarterly as of the last day of that quarter;

(2) the interest rate is 12 percent a year for

(A) delinquent fees payable under [AS 05.15.095](#)(c);

(B) *[Repealed, Sec. 46 ch 107 SLA 1996]*. and

(C) unclaimed property that is not timely paid or delivered, as allowed by [AS 34.45.470](#)(a).

Sec. 43.05.230. Disclosure of tax returns and reports.

(a) It is unlawful for a current or former officer, employee, or agent of the state to divulge the amount of income or the particulars set out or disclosed in a report or return made under this title, except

(1) in connection with official investigations or proceedings of the department, whether judicial or administrative, involving taxes due under this title;

(2) in connection with official investigations or proceedings of the child support enforcement agency, whether judicial or administrative, involving child support obligations imposed or imposable under AS 25 or AS 47;

(3) as provided in [AS 38.05.036](#) pertaining to audit functions of the Department of Natural Resources;

(4) as provided in [AS 43.05.405](#) - 43.05.499; and

(5) as otherwise provided in this section or [AS 43.55.890](#).

(b) The department, upon written request, shall furnish to the taxpayer a copy of the taxpayer's tax return upon payment of a fee of \$1 per page.

(c) The department may permit the proper officer of the United States or of a state, territory or possession of the United States or of Canada or of a province or territory of Canada, or the officer's authorized representative, to inspect tax returns or reports filed with the department, or may furnish to the officer or representative a copy of the tax return, if the other jurisdiction grants substantially similar privileges to the department or its representative or to counsel for the state, and if the department determines that the other jurisdiction provides adequate safeguards for the confidentiality of the returns and reports, and that the returns and reports will be used for tax purposes only. The department may also permit the employment security division of the state Department of Labor and Workforce Development to inspect tax returns or reports filed with the department or may furnish a copy of the tax returns for tax purposes only.

(d) The commissioner may furnish to the Multistate Tax Commission or other authorized agent information contained in the tax returns, reports, related schedules and documents filed under an audit or investigation of a multistate business made by the department. This information may be furnished for tax purposes only. The Multistate Tax Commission or other authorized agent may make the information available to the tax officials of other states, the District of Columbia, and the United States and its territories for tax purposes only.

(e) Nothing in this section prohibits the publication of statistics so classified as to prevent the identification of particular returns or reports or the publication of delinquent lists showing the names of taxpayers who have failed to pay their taxes at the time and in the manner provided by law, together with other relevant information which in the opinion of the department may assist in the collection of delinquent taxes.

(f) A wilful violation of the provisions of this section or of a condition imposed under [AS 43.55.040](#) (1)(B) is punishable by a fine of not more than \$5,000, or by imprisonment for not more than two years, or by both.

(g) The information contained in a license issued by the commissioner of revenue or the commissioner of commerce, community, and economic development under AS 43.50, AS 43.60, AS 43.65, AS 43.70, and AS 43.75 is public information.

(h) The commissioner shall, upon request, furnish to the Department of Natural Resources copies of tax returns, reports, and other documents filed under AS 43.55 or AS 43.65, and the Department of Revenue's determinations and workpapers under those chapters. The Department of Natural Resources shall maintain the confidentiality that the Department of Revenue is required to extend to the returns, reports, documents, determinations, and workpapers furnished to the Department of Natural Resources under this subsection.

(i) The commissioner shall, upon request, furnish to the Department of Environmental Conservation or the Department of Fish and Game all names and addresses of businesses that are required to file confidential reports under [AS 43.75.015](#). The Department of Environmental Conservation and the Department of Fish and Game shall maintain the confidentiality that the Department of Revenue is required to extend to the names and addresses furnished under this subsection.

Sec. 43.05.240. Taxpayer remedies.

(a) A taxpayer aggrieved by the action of the department in fixing the amount of a tax or penalty may apply to the department within 60 days after the date of mailing of the notice required to be given to the taxpayer by the department, giving notice of the grievance, and requesting an informal conference to be scheduled with an appeals officer. The taxpayer shall be given access to the taxpayer's file in the department in the matter for preparation for the informal conference. At the informal conference, the taxpayer may present to the appeals officer arguments and evidence relevant to the amount of tax or penalty due the state. If the department determines that a correction is warranted, the department shall make the correction.

(b) A party who believes that the appeals officer is unduly delaying a hearing process may notify the commissioner in writing. Within 30 days after being notified by a party, the commissioner may issue an order prescribing a schedule for the appeals officer

to complete the informal conference or setting a meeting at which that schedule will be discussed and prescribed. The schedule may be subsequently modified by consent of the parties. If the commissioner fails to issue an order within 30 days after receiving notice of a party's belief of undue delay, the department's action in fixing the amount of tax or penalty shall be considered to have been summarily affirmed by the appeals officer the same as if an informal conference decision to that effect were issued on the last day of that 30-day period.



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**✚ 15 AAC 98.020. Return filing requirements**

✚ (a) A seller shall file the return required under [AS 43.98.025](#) (d) on a form prescribed by the department. On that form, the seller shall provide identification of the person filing the return, inventory information, and computation of the fee to be remitted.

(b) For a retail sale in which the seller does not have a nexus with the state, the buyer shall complete the form prescribed in (a) of this section and pay the fee imposed by [AS 43.98.025](#) (a).

(c) Subject to 15 AAC [05.310\(h\)](#), the filing of the return and the remittance of the total fees must be made not later than April 30, July 30, October 30, and January 30, for the calendar quarters ending March 31, June 30, September 30, and December 31, respectively.

(d) If a seller has multiple business locations, all information shall be combined on one return.

(e) The fee imposed in [AS 43.98.025](#) applies to a sale or service to a related person.

✚ **History:** Eff. 4/16/2004, Register 170

✚ **Authority:** [AS 43.05.080](#)

[AS 43.98.025](#)



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[15 AAC 05.310. Payment](#)

(a) A payment in an amount less than the amounts prescribed in (b)(1) and (2) of this section may be made by check in the manner prescribed in (c) or in (d) of this section, whichever is applicable, or may be made by wire transfer in the manner prescribed in (e) of this section.

(b) A payment in an amount equal to or greater than the following amounts must be made by wire transfer in the manner prescribed in (e) of this section:

(1) \$100,000 if for a return or report required to be filed on a monthly or quarterly basis;

(2) \$150,000 if for a return or report required to be filed on a yearly basis;

(c) For payment of a tax under [AS 43](#), except a tax described in (d) of this section, if payment is made by check, the taxpayer must mail the check, together with the required tax return or report, to the following address or to another address designated by the department: Cashier, Department of Revenue, State of Alaska, P.O. Box SA, Juneau, Alaska 99811. A payment made by check or a return not requiring a payment will be considered timely if it is postmarked on or before the day of the month on which it is due.

(d) For payment of a tax under [AS 43.55](#), Oil and Gas Properties Production Tax, [AS 43.56](#), Oil and Gas Exploration, Production and Pipeline Transportation Property Taxes, or [AS 43.57](#), Oil and Gas Regulation and Conservation Tax, if payment is made by check, the taxpayer must mail the check, together with a copy of the summary pages of the tax return or report, to the following address or to another address designated by the department: Cashier, Department of Revenue, State of Alaska, P.O. Box SA, Juneau, Alaska 99811. The taxpayer must mail the required tax return to the Petroleum Revenue Division, Audit Division, Department of Revenue, 550 West 7th Avenue, Suite 570, Anchorage, Alaska 99501. A payment made by check or a return not requiring a payment will be considered timely if it is postmarked on or before the day of the month on which it is due.

(e) A payment by direct-wire transfer must be made through the commercial banking system in accordance with the following procedures:

(1) the taxpayer shall notify the Alaska Department of Revenue, Treasury Division, by Telex (Telex number 099-45-333) of the dollar amount and the type of tax to be paid no later than 9:00 a.m. Pacific Standard or Daylight time (whichever is in effect at Juneau, Alaska) on the day before the wire transfer is to be made;

(2) the taxpayer shall obtain sufficient collected funds to cover the payment and shall instruct the commercial bank holding the funds to initiate the transfer of federal funds in the amount of payment through the Federal Reserve wire transfer system to the credit of the State of Alaska account as designated by the Treasury Division of the Alaska Department of Revenue;

(3) the taxpayer shall make the payment in one lump sum from one bank and shall designate the type of tax payment along with the wire transfer;

(4) a payment made by wire transfer is timely if the taxpayer's commercial bank initiates the transfer of funds through the federal wire-transfer system on the date the payment is due;

(5) the taxpayer must mail the report or return in accordance with (c) or (d) of this section and indicate on the face of the report or return that the tax has been paid by wire transfer.

(f) In this section, "payment" means the total amount due or estimated to be due by the taxpayer under any provision of [AS 43](#), including taxes, interest and penalty, and for the purpose of taxes due under [AS 43.55](#), [AS 43.56](#) and [AS 43.57](#), includes the total amount due for all interests on whose behalf the taxpayer is reporting and paying tax. For example, the \$100,000 threshold in (b)(1) of this section is reached if this total figure equals or exceeds \$100,000 even though none of the taxes nor the penalty may be \$100,000 individually.

(g) This section applies to payments due on or after September 1, 1982.

(h) When the last day for performing any act under any provision of [AS 43](#) falls on a Saturday, Sunday, or a legal holiday, the performance of that act is considered timely if it is performed on the next succeeding day that is not a Saturday, Sunday, or legal holiday. "Legal Holiday" means a legal holiday in the District of Columbia or in this state.

History: Eff. 9/15/82, Register 83; am 6/1/84, Register 91; am 3/9/90, Register 113

Authority: [AS 43.05.080](#)

[AS 43.05.250](#)

Editor's note: The Department of Revenue's bank wire instructions under 15 AAC [05.310 \(e\)](#) (2) are subject to change. For current instructions, contact the Cash Management Section of the department's Treasury Division by facsimile/telecopy (907-465-4019) or telephone (907-465-2360).

15 AAC 05.320. Payment by credit card

In addition to the methods of payment prescribed by 15 AAC [05.310](#), the department will, in its discretion, accept credit cards as a method of payment for license and permit fees, delinquent taxes, interest, penalties, and for repayment of permanent fund dividends.

History: Eff. 3/30/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.05.250](#)

Chapter 10

Enforcement

Section

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15 AAC 10.010. Annual affidavit and tax liability security requirements

(a) On or before June 2 of each year, every nonresident engaged in the act of severing or taking resources from or transacting or doing business in the state shall

(1) sign and file a statement of information on an affidavit form prescribed by the

department; and

(2) comply with one of the tax liability security requirements of 15 AAC [10.020](#).

(b) The affidavit required by (a) of this section must

(1) state the information required by [AS 43.10.160](#) (a)(1) - (5);

(2) state the total amount of actual taxes and license fees required to have been shown on returns required to have been filed during all prior years that are not years closed by the applicable period of limitation on assessment or collection of tax, exclusive of any penalties or interest; and

(3) be accompanied by a full explanation with respect to an estimate of current year taxes and license fees which is less than the total actual prior year taxes and license fees required to be shown on the affidavit.

(c) At any time during the year that a taxpayer has actual notice or knowledge of any fact which would lead a reasonable business person to believe that the taxpayer's previously filed estimate of taxes and license fees underestimates the amount of taxes and license fees for the current year, the taxpayer shall file a corrected affidavit and bring himself into compliance with the tax liability security requirements of 15 AAC [10.020](#). The corrected affidavit and additional tax liability security must be filed within 30 days after the date on which the taxpayer had actual notice or knowledge of such a fact.

Example: A taxpayer filed an affidavit and made a cash deposit of \$3,000 for the current year on January 15. The taxpayer is a construction contractor who, at the time of filing his original affidavit, had two contracts in progress. On July 15, the taxpayer was notified that his bid on a third contract to be performed in Alaska during the current year was accepted. In performing the contract, the taxpayer knows he will be withholding Alaska income and school taxes on those employees hired to do the work. The taxpayer anticipates making a profit on the contract which will result in a higher Alaska net income tax than originally anticipated. The taxpayer will also derive gross receipts from the performance of the contract, which receipts will result in a higher business license tax than originally anticipated. On or before August 14, the taxpayer must file a corrected affidavit reflecting the higher estimated taxes and license fees and comply with the tax liability security requirements of 15 AAC [05.020](#).

History: Eff. 6/21/78, Register 66

Authority: [AS 43.05.080](#)

[AS 43.10.160](#)

15 AAC 10.020. Tax liability security requirements

(a) The taxpayer shall post a tax liability bond, make a cash deposit or post other security with the department at the same time as the affidavit required by 15 AAC [10.010](#) is filed or is required to be filed, whichever is earlier, in an amount equal to or greater than the "annual required security" as defined in 15 AAC [10.030](#). The annual posting of a tax liability bond, payment of a cash deposit, or posting of other security is in addition to the tax liability bonds, cash deposits, or other security posted with affidavits filed for previous years and is in addition to any taxes or license fees paid or owing during the current year. Payments treated as a cash deposit in accordance with the tax liability security requirements may not be used at the taxpayer's request to pay taxes or license fees until returned by the department.

(b) If the value of the taxpayer's interest in real property shown on the affidavit in response to [AS 43.10.160](#) (a)(5) for the current year equals or exceeds the sum of (1) the "annual required security" as defined in 15 AAC [10.030](#), plus (2) the "annual required security" required to have been shown on all affidavits for each previous year for which an affidavit was required, that is not a year closed by the period of limitation on assessment or collection of tax for that year, and for which other security has not been provided, then the taxpayer is not required to post a tax liability bond or make a cash deposit as specified in (a) of this section.

History: Eff. 6/21/78, Register 66; am 5/16/81, Register 78

Authority: [AS 43.05.080](#)

[AS 43.10.160](#)

15 AAC 10.030. Annual required security

(a) The total estimated taxes and license fees required to be shown on the affidavit for the current year is an estimate of the total taxes and license fees required to be shown on all returns and license applications required to be filed for tax periods ending with or within the same calendar year in which the affidavit is due.

(b) In the case where the tax security requirement is met either by the taxpayer's interest in real property in the state, or by a tax liability bond or cash deposit, or by some other form of security approved by the department, the annual required security is twice the amount computed in (a) of this section unless the annual security requirement has been waived in accordance with 15 AAC [10.035](#).

(c) Instead of filing the annual required security defined in (b) of this section, the taxpayer may pay the total estimated taxes and license fees determined under (a) of this section in advance.

(d) In this chapter

(1) "interest in real property" means an equity interest in real property located within the State of Alaska on which the taxes may become a first lien;

(2) "other security" means any alternate form of security approved by the department including the following:

(A) If the value of the taxpayer's interest in real property shown on the affidavit for the current year is not adequate to avoid the requirement of filing a bond or other security under [AS 43.10.160](#) (b), the taxpayer's interest in real property may be considered for purposes of satisfying part of the annual required security; or

(B) The department will accept a guaranty given by a person or business, resident or nonresident, to secure payment of the taxes of another nonresident person if

(i) the guaranty conforms to a form approved by the department;

(ii) the guarantor owns an interest in real property within the state having a value of twice the amount of taxes to be guaranteed, and

(iii) the interest in real property owned by the guarantor is not otherwise committed to meet the annual required security of the guarantor or a prior year of the taxpayer.

History: Eff. 6/12/78, Register 66; am 5/16/81, Register 78



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+ 15 AAC 98.030. Tires on new motor vehicles

+ For purposes of the fee imposed in [AS 43.98.025](#) , the sale or lease by a dealer of a new motor vehicle is not a retail sale of

(1) new tires on the vehicle; or

(2) a single new tire stored on the vehicle as a spare.

+ History: Eff. 4/16/2004, Register 170

+ Authority: [AS 43.05.080](#)

[AS 43.98.025](#)



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+ 15 AAC 98.040. Collection of the fee

+ A fee imposed in [AS 43.98.025](#) upon a sale or service must be collected at the time of the sale or service, without regard to billing practices, installment agreements, credit procedures, or bad debts. The time of the sale or service must be determined on an accrual basis.

+ History: Eff. 4/16/2004, Register 170

+ Authority: [AS 43.05.080](#)

[AS 43.98.025](#)



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+ 15 AAC 98.050. Replacement due to defect or recall

+ A seller is not required to collect a fee under [AS 43.98.025](#) for a tire or service that is replaced or performed again as the result of a defect or recall, if the replaced tire or re-performed service is provided to the purchaser

(1) at no cost; or

(2) according to a fixed warranty schedule, and the cost to the purchaser does not exceed 15 percent of the cost of the replacement or re-performed service.

+ History: Eff. 4/16/2004, Register 170

+ Authority: [AS 43.05.080](#)

[AS 43.98.025](#)



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